Application Serial No. 10/738,399 Reply to Office Action of February 18, 2005

PATENT Docket: CU-3495

## Amendments To The Specification

Please replace the paragraph in the Specification page 8, line 24 to page 9, line 8 with the following amended paragraph:

Further, in the case of an a flowing SOD (Spin On Dielectric) insulating layer, although it is good in its ability to fill fine patterns, as the density of the filled insulating layer is so low as to result in the loss of insulation due to loss of the insulating layer in the following etching and cleaning processes, and the insulation of the semiconductor device decreases due to permeation of ions into the STI insulating layer having a low density in the following ion implanting process.